

MAZHARUL ULOOM COLLEGE (AUTONOMOUS)

(Established & Managed by the Ambur Muslim Educational Society)

Accredited by NAAC with Grade 'A' CGPA 3.23 in Cycle 3

Affiliated to Thiruvalluvar University, Vellore

Ambur 635802 (Tirupattur District)



COURSE STRUCTURE & SYLLABUS

(For the students admitted from year 2025-2026 onwards)

Programme: B. Com

Course:

Program Outcomes (POs)	
PO Code	Program Outcome Statement
PO1	<u>Disciplinary Knowledge, Communication Skills and Critical Thinking:</u> Develop a sound understanding of core disciplines in commerce and management, demonstrate effective oral and written communication and apply critical thinking to evaluate real-world business challenges.
PO2	<u>Problem Solving and Analytical Reasoning:</u> Identify, analyze and solve business and financial problems using appropriate tools and logical reasoning with a data-driven approach.
PO3	<u>Research-Related Skills and Team Work:</u> Acquire research skills to investigate business issues systematically and collaborate effectively in diverse teams to achieve organizational objectives.
PO4	<u>Scientific Reasoning and Reflective Thinking:</u> Apply principles of scientific inquiry and logical reasoning to assess economic and business scenarios and engage in reflective thinking for continuous personal and professional improvement.
PO5	<u>Digital Literacy and Self-Directed Learning:</u> Use contemporary digital tools and platforms efficiently for commerce and management functions and cultivate the ability to learn independently and adapt to technological advancements.
PO6	<u>Multicultural Competence and Moral & Ethical Awareness:</u> Demonstrate cultural sensitivity, inclusiveness and social responsibility, while upholding ethical values and integrity in personal, academic and professional spheres.
PO7	<u>Leadership Qualities and Lifelong Learning:</u> Exhibit leadership skills, entrepreneurial mindset and decision-making abilities and embrace continuous learning for professional growth in a dynamic global environment.

Program Specific Outcomes (PSOs)	
PSO Code	Program Specific Outcome Statement
PSO1	Apply fundamental and advanced accounting concepts, prepare and interpret financial statements and analyze financial performance for decision-making in diverse business contexts.
PSO2	Interpret and apply relevant business laws, corporate regulations and taxation provisions to ensure compliance and support strategic business operations.
PSO3	Demonstrate practical knowledge of management principles, marketing, human resources and operational strategies to effectively plan, organize, lead, and innovate in business enterprises.
PSO4	Analyze economic trends, market dynamics and business data using logical and scientific reasoning to solve real-world business problems and provide policy or strategy recommendations.
PSO5	Utilize modern digital tools and accounting software for business operations, demonstrate teamwork and leadership skills in diverse work settings and uphold professional integrity, cultural sensitivity, and social responsibility in all business dealings.

Level	Definition	Key Actions
K1: Remembering	Ability to recall or recognize facts, terms, basic concepts, or answers without necessarily understanding them.	Retrieve, Memorize, Repeat, Define, Identify, Recognize
K2 : Understanding	Comprehending the meaning of information, interpreting or translating knowledge into your own words.	Explain, Describe, Summarize, Interpret, Paraphrase
K3: Applying	Using knowledge in new situations, such as solving problems or applying theories to real-world situations.	Use, Demonstrate, Implement, Calculate, Practice
K4: Analyzing	Breaking information into parts to explore understandings and relationships; identifying motives or causes.	Compare, Contrast, Categorize, Distinguish, Examine, Organize
K5: Evaluating	Making judgments based on criteria and standards, often involving checking and critiquing.	Judge, Critique, Justify, Assess, Prioritize, Recommend
K6: Creating	Putting elements together to form a new coherent whole or original product.	Design, Develop, Invent, Compose, Construct, Generate

DEPARTMENT OF COMMERCE

SYLLABUS AND SCHEME OF EXAMINATIONS – I & II SEMESTER

B COM									
Sem	Course Code	Part	Course Category	Course Title	Ins. Hrs/ Week	Credit	Marks CIA -ESE		Total
Semester I	URDU - 25BLU10 / TAMIL - 25BLT10	I	Language – I (Tamil / Urdu)	Language–Tamil/ Urdu	6	3	25	75	100
	25BLE10	II	English - I	English I	6	3	25	75	100
	25BCM11	III	Core - I	Principles of Accounting	6	5	25	75	100
	25BCM12	III	Core - II	Business Management	4	5	25	75	100
	25BECM13A	IV	Elective – I	A. Business Communication	4	3	25	75	100
	25BECM13B			B. Business Economics					
	25BSCM14	IV	Skill Enhancement Course - I	Office Automation (Theory)	2	2	25	75	100
	25BFCM15	IV	Foundation Course	Fundamentals of Commerce	2	2	25	75	100
	Total				30	23			700
Semester II	URDU - 25BLU20 / TAMIL - 25BLT20	I	Language – II (Tamil / Urdu)	Language–Tamil/ Urdu			25	75	100
	25BLE20	II	English - II	English II	6	3	25	75	100
	25BCM21	III	Core – III	Financial Accounting	6	5	25	75	100
	25BCM22	III	Core – IV	Principles of Marketing	4	5	25	75	100
	25BECM23A	IV	Elective – II	A. Business Environment	4	3	25	75	100
	25BECM23B			B. Indian Economy					
	25BSCM24	IV	Skill Enhancement Course - III	E-Commerce	2	2	25	75	100
	25BPCM25	IV	Skill Enhancement Course - II	Office Automation (Lab)	2	2	50	50	100
	Total				30	23			700

SEMESTER I

Semester	Course Code	Course Category	Hours / Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
I	25BCM11	CORE I	6	5	25	75	100
Course Title		PRINCIPLES OF ACCOUNTING					

Learning Objectives	
LO1	Explain fundamental accounting principles, concepts and conventions.
LO2	Record business transactions in journals and ledgers using the double-entry system.
LO3	Prepare a trial balance and identify & rectify accounting errors.
LO4	Compute depreciation using appropriate methods.
LO5	Prepare final accounts and bank reconciliation statements using standard procedures.

SYLLABUS		
Unit	Contents	Hours
I	<u>Introduction to Accounting</u> Meaning and definition of Accounting-Objectives, functions, and importance-Accounting concepts and conventions-Methods of Accounting:Double entry system and its advantages-Types of accounts-Rules of debit and credit	18
II	<u>Trial Balance and Rectification of Errors</u> Journal and Ledger-Trial balance and preparation-Types of errors-Rectification of errors-Suspense account	18
III	<u>Depreciation Accounting</u> Meaning, causes, and need for depreciation-Methods of depreciation-Straight Line Method-Diminishing Balance Method	18
IV	<u>Bank Reconciliation Statement & Accounting Standards</u> Meaning and purpose of Bank Reconciliation Statement-Reasons for differences between cash book and pass book-Preparation of Bank Reconciliation Statement (BRS)-Introduction to Accounting Standards.	18
V	<u>Final Accounts</u> Trading Account-Profit and Loss Account-Balance Sheet-Final accounts with adjustments	18

Theory:30% Problems:70%

Textbook(s):	
1. T.S. Reddy & A. Moorthy – <i>Financial Accounting</i> , Margham Publications 2. Maheshwari S.N. & Maheshwari S.K. – <i>Introduction to Accountancy</i> , Vikas Publishing House 3. P.C. Tulsian – <i>Financial Accounting</i> , Pearson Education	
Reference Book(s):	
1. T.S. Reddy & A. Moorthy, <i>Financial Accounting</i> , Margham Publications 2. R.L. Gupta & V.K. Gupta, <i>Financial Accounting</i> , Sultan Chand & Sons 3. S.P. Jain & K.L. Narang, <i>Advanced Accountancy</i> , Kalyani Publishers	
Web Resource(s):	
1. https://www.accountingcoach.com 2. https://www.khanacademy.org/economics-finance-domain/core-finance/accounting-and-financial-statements 3. https://www.coursera.org 4. https://www.edx.org 5. https://ncert.nic.in/ebooks.html	

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	CO Statement	Cognitive Level (K-Level)
CO1	Define and explain core accounting concepts and conventions.	K1, K2
CO2	Apply double-entry principles to record transactions, journals, ledgers and trial balance.	K3
CO3	Analyze and rectify accounting errors using suspense accounts.	K4
CO4	Compute depreciation using Straight Line and Diminishing Balance methods.	K3
CO5	Prepare final accounts and bank reconciliation statements using standard accounting procedures.	K3

Relationship Matrix:

Course Outcomes (COs)	Program Outcomes (POs)							Program Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO3	PSO3	PSO4	PSO5	
CO1	3	3	2	2	2	2	2	3	3	2	2	2	2.3
CO2	3	3	2	3	2	2	2	3	3	2	2	2	2.4
CO3	3	3	2	3	2	2	2	3	3	2	3	2	2.5
CO4	3	3	2	3	2	2	2	3	3	2	3	2	2.5
CO5	3	3	2	3	2	2	2	3	3	2	3	2	2.5
	Mean Overall Score												2.44
	Correlation												HIGH

3 – Strong, 2- Medium, 1- Low

Mean Overall Score	Correlation
<=1	Low
>1 & <=2	Medium
>2 & <=3	High

Semester	Course Code	Course Category	Hours / Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
I	25BCM12	CORE II	4	5	25	75	100
Course Title		BUSINESS MANAGEMENT					

Learning Objectives	
LO1	Explain the basic concepts, nature, scope and evolution of management.
LO2	Describe and apply principles of planning and decision-making in business.
LO3	Explain the structure and process of organizing, including delegation and span of control.
LO4	Describe staffing and directing functions, including recruitment, selection, training and leadership styles.
LO5	Explain the techniques of coordination and control for effective management.

SYLLABUS		
Unit	Contents	Hours
I	<u>Introduction to Management</u> Meaning - Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art – Evolution of Management Thoughts – F. W. Taylor, Henry Fayol - Functions of Management.	12
II	<u>Planning & Decision Making</u> Meaning – Definitions – Nature – Scope and Functions – Types –Steps in Planning Process – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making-Techniques.	12
III	<u>Organizing</u> Meaning - Definitions - Nature and Scope – Characteristics – Importance –types - Formal and Informal Organization – Organization Structure: Meaning and Types – Delegation of Authority – Centralization Vs Decentralization – Span of Management.	12
IV	<u>Staffing and Directing</u> Introduction - Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types – Promotion-Leadership Styles & Theories.	12
V	<u>Co-ordination and Control</u> Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception.	12

Textbook(s):
1. Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand& Sons Co. Ltd, New Delhi. 2. L.M. Prasad, Principles of Management, S.Chand&Sons Co. Ltd, New Delhi. 3. P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.
Reference Book(s):
1. K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai 2. Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi. 3. Griffffin, Management principles and applications, Cengage learning, India.
Web Resource(s):
• http://www.universityofcalicut.info/syl/management • https://www.managementstudyguide.com/manpower-planning.htm • https://www.businessmanagementideas.com/notes/managementnotes/coordination/coordination

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	CO Statement	Cognitive Level (K-Level)
CO1	Define and explain the nature, scope and evolution of management.	K1, K2
CO2	Apply planning principles and decision-making techniques in organizational contexts.	K3
CO3	Analyze organizational structures, delegation and authority relationships.	K4
CO4	Explain and apply staffing, recruitment, selection, training and leadership styles.	K3
CO5	Demonstrate understanding of coordination and control techniques in management practice.	K3

Relationship Matrix:

Course Outcomes (COs)	Program Outcomes (POs)							Program Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO3	PSO3	PSO4	PSO5	
CO1	3	2	2	2	2	2	2	3	2	2	2	2	2.2
CO2	3	3	2	3	2	2	2	3	3	2	3	2	2.5
CO3	3	3	2	3	2	2	2	3	3	2	3	2	2.5
CO4	3	3	2	3	2	2	2	3	3	3	3	2	2.6
CO5	3	3	2	3	2	2	2	3	2	3	3	2	2.5
	Mean Overall Score												2.46
	Correlation												HIGH

3 – Strong, 2- Medium, 1- Low

Mean Overall Score	Correlation
<=1	Low
>1 & <=2	Medium
>2 & <=3	High

Semester	Course Code	Course Category	Hours / Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
I	25BECM13A	ELECTIVE I	4	3	25	75	100
Course Title		BUSINESS COMMUNICATION					

Learning Objectives	
LO1	Explain the meaning, process and importance of effective business communication.
LO2	Apply principles of written communication to draft various business letters and memos.
LO3	Prepare internal communication documents, meeting minutes and conduct interviews professionally.
LO4	Develop skills in report writing and presentations in business contexts.
LO5	Use modern communication tools, demonstrate business etiquette and apply ethical standards in professional communication.

SYLLABUS		
Unit	Contents	Hours
I	<u>Introduction to Business Communication</u> Meaning and importance of business communication-Objectives of communication-Process of communication-Principles of effective communication (7Cs)-Barriers to communication and remedies-Types of communication: Formal and informal; Verbal and non-verbal.	12
II	<u>Written Communication</u> Essentials of effective business letters-Layout and structure of business letters-Letters of enquiry, order, complaint, sales, adjustment, collection-Circulars and memos-Resume writing and job application letters.	12
III	<u>Organizational and Interview Communication</u> Internal communication: Upward, downward, lateral-Office orders, notices, agendas and minutes-Interview: Types, purpose, preparation, and follow-up-Communication in meetings – etiquette and documentation.	12
IV	<u>Report Writing and Presentation</u> Meaning and significance of reports-Types of business reports-Structure and layout of reports-Steps in writing a report-Essentials of a good business report-Presentation of reports: Written and oral formats.	12

V	<u>Business Reports & Modern Communication Tools</u> Technology in communication: Email, social media, virtual meetings-Business etiquette and professionalism-Cross-cultural communication basics-Ethical and legal aspects of business communication-Role of communication in sustainable business practices.	12
---	---	----

Textbook(s):		
1. Dr. K. Sundar – Essentials of <i>Business Communication</i> – Vijay Nicole Imprints. 2. Dr. C.B. Gupta – <i>Business Communication</i> – Sultan Chand & Sons 3. Rajendra Pal & J.S. Korlahalli – <i>Essentials of Business Communication</i> – Sultan Chand & Sons		
Reference Book(s):		
1. Meenakshi Raman & Prakash Singh – <i>Business Communication</i> – Oxford University Press 2. P.D. Chaturvedi & Mukesh Chaturvedi – <i>Business Communication: Concepts, Cases and Applications</i> – Pearson Education 3. Courtland L. Bovee & John V. Thill – <i>Business Communication Today</i> – Pearson		
Web Resource(s):		
1. www.skillsyouneed.com 2. www.managementstudyguide.com 3. www.toppr.com 4. www.businesscommunicationarticles.com 5. www.coursera.org		

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	CO Statement	Cognitive Level (K-Level)
CO1	Explain the principles, process and barriers of effective business communication.	K2
CO2	Apply principles to draft clear and professional business letters, memos and resumes.	K3
CO3	Analyze and prepare internal communication and conduct interviews using appropriate techniques.	K4
CO4	Develop business reports and presentations suited to diverse organizational contexts.	K5
CO5	Use modern digital tools and demonstrate cross-cultural competence, professionalism and ethics in communication.	K3

Relationship Matrix:

Course Outcomes (COs)	Program Outcomes (POs)							Program Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO3	PSO3	PSO4	PSO5	
CO1	3	2	2	2	2	2	2	3	3	2	2	2	2.3
CO2	3	3	2	3	2	2	2	3	3	3	2	2	2.5
CO3	3	3	3	3	2	2	2	3	3	3	3	2	2.7
CO4	3	3	3	3	2	2	2	3	3	3	3	2	2.7
CO5	3	3	2	3	2	3	3	3	3	3	3	3	2.8
	Mean Overall Score												2.6
	Correlation												HIGH

3 – Strong, 2- Medium, 1- Low

Mean Overall Score	Correlation
<=1	Low
>1 & <=2	Medium
>2 & <=3	High

Semester	Course Code	Course Category	Hours / Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
I	25BECM13B	ELECTIVE I	4	3	25	75	100
Course Title		BUSINESS ECONOMICS					

Learning Objectives	
LO1	Define basic concepts, objectives and social responsibilities of business economics.
LO2	Explain and interpret demand functions, schedules, curves and elasticity.
LO3	Analyze consumer behavior using cardinal, ordinal and indifference curve approaches.
LO4	Describe the methods and process of demand forecasting.
LO5	Explain production concepts, laws and economies of scale for managerial decisions.

SYLLABUS		
Unit	Contents	Hours
I	<u>Introduction</u> Introduction to Business Economics - Objectives of Business - Profit maximization – Importance of Business – Scope of Business - Social responsibility of Business.	12
II	<u>Demand Analysis</u> Demand analysis – Demand Function - Demand schedule - Demand curve - Different types of Elasticity of demand - Measurement - Importance of elasticity of demand.	12
III	<u>Utility Analysis</u> Utility analysis - Cardinal - Ordinal - The law of diminishing marginal utility - Equi-Marginal utility - Indifference curve analysis.	12
IV	<u>Demand Forecasting</u> Demand Forecasting – Meaning – Objectives – Purpose – Steps involved in Demand Forecasting- Types of Demand Forecasting.	12
V	<u>Production</u> Production - Production function - The law of variable proportions - Economies of scale - Law of returns to scale.	12

Textbook(s):
1. S. Sankaran, Business Economics, Margham Publications, Chennai 2. Cauvery, Managerial Economics, S. Chand & Co. New Delhi. 3. H.L.Ahuja, Managerial Economics, S Chand and Co Ltd, New Delhi.
Reference Book(s):
1. K.P.M Sundaram and E.N. Sundaram, Business Economics, Sultan & Chand, New Delhi. 2. H.L. Ahuja, Business Economics, S.Chand, New Delhi. 3. Mote; Samuel Paul and G.S.Gupta, Managerial Economics, Concepts & Cases, Tata McGraw Hill.
Web Resource(s):
1. www.tutorialspoint.com/managerial_economics/... 2. www.yourarticlelibrary.com/managerial-economics/... 3. economicsconcepts.com/managerial_economics.htm 4. www.tutorialspoint.com/managerial_economics/... 5. www.economicsdiscussion.net/managerial-economics/notes...

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	CO Statement	Cognitive Level (K-Level)
CO1	Explain fundamental objectives and scope of business economics and social responsibility.	K2
CO2	Apply demand analysis and measure elasticity for practical business scenarios.	K3
CO3	Analyze consumer behavior through utility and indifference curve analysis.	K4
CO4	Evaluate methods of demand forecasting for business decision-making.	K5
CO5	Explain and apply production theories, laws of returns and economies of scale.	K3

Relationship Matrix:

Course Outcomes (COs)	Program Outcomes (POs)							Program Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO3	PSO3	PSO4	PSO5	
CO1	3	2	2	2	2	2	2	3	2	2	2	2	2.2
CO2	3	3	2	3	2	2	2	3	3	2	2	2	2.4
CO3	3	3	2	3	2	2	2	3	3	3	3	2	2.6
CO4	3	3	3	3	2	2	2	3	3	3	3	3	2.75
CO5	3	3	2	3	2	2	2	3	3	3	3	2	2.6
	Mean Overall Score												2.51
	Correlation												HIGH

3 – Strong, 2- Medium, 1- Low

Mean Overall Score	Correlation
<=1	Low
>1 & <=2	Medium
>2 & <=3	High

Semester	Course Code	Course Category	Hours / Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
I	25BSCM14	SKILL ENHANCEMENT COURSE 1	2	2	25	75	100
Course Title		OFFICE AUTOMATION (THEORY)					

Learning Objectives	
LO1	Explain the meaning, scope and benefits of office automation in modern business.
LO2	Apply word processing features to create, edit, format and manage business documents.
LO3	Use spreadsheet software to enter data, perform calculations, analyze and visualize data.
LO4	Create effective presentations using multimedia elements and design principles.
LO5	Demonstrate safe and effective use of internet, email and cloud tools for professional collaboration.

SYLLABUS		
Unit	Contents	Hours
I	<u>Introduction to Office Automation</u> Meaning and Scope of Office Automation- Components: Hardware, Software, and Communication Devices-Types of Office Equipments- Benefits of Office Automation in Modern Business- Office Automation Systems: Email, Fax, Voice Mail, Video Conferencing- Introduction to Operating Systems (Windows/Linux)	6
II	<u>Word Processing (MS Word / Google Docs)</u> Features and Functions of word processors- Basics: Creating, Saving, Opening, and Printing Documents- Editing Tools: Cut, Copy, Paste, Undo, Redo, Find, Replace- Formatting: Font, Paragraph, Page Layout- Working with Tables, Columns, and Lists- Mail Merge: Labels, Letters- Inserting: Images, Shapes, Symbols, Page Numbers, Header & Footer-Templates & Printing Options.	6
III	<u>Spreadsheet Application (MS Excel / Google Sheets)</u> Introduction to Spreadsheet Environment- Data Entry and Formatting- Basic Formulas and Functions (SUM, AVERAGE, COUNT, IF, etc.)- Cell Referencing: Relative, Absolute- Creating Charts (Bar, Pie, Line)-Sorting, Filtering, and Conditional Formatting- Simple Data Analysis and Use of Templates	6
IV	<u>Presentation Software (MS PowerPoint / Google Slides)</u> Creating a New Presentation and Slide Management- Applying Design Themes and Layouts- Inserting: Text, Images, Audio, Video, Tables, Charts- Slide Transitions and Custom Animations- Notes, Slide Show Setup, and Printing Handouts- Tips for Effective Presentation Design	6
V	<u>Internet and Cloud Tools for Office Use</u> Internet Basics: WWW, Browsers, Search Engines- Email Management: Creating, Sending, Receiving, Folders, Etiquette- Google Workspace / Microsoft 365 Overview- Using Google Drive / OneDrive for File Storage and Sharing- Calendar, Forms, Docs, Sheets, Slides for Collaboration- Cybersecurity Awareness: Phishing, Passwords, Data Safety.	6

Textbook(s):	
1. Sushila Madan – <i>Computer Applications in Business</i> 2. Dr. Sanjay Saxena – <i>A First Course in Computers</i> 3. Microsoft Office 365 – Online Tutorials (https://learn.microsoft.com)	
Reference Book(s):	
1. "Computer Fundamentals and Office Automation" <i>Author:</i> Anita Goel <i>Publisher:</i> Pearson Education 2. "Learning Microsoft Office 2019" <i>Author:</i> Linda F. Johnson, <i>Publisher:</i> Wiley 3. Google Workspace Training – (https://support.google.com/workspace)	
Web Resource(s):	
1. Microsoft Learn – Office Training Center 2. GCFGlobal.org – Office Tutorials 3. TutorialsPoint – MS Office 4. Coursera – Microsoft Office Courses 5. YouTube Channels like Tech Raj / LearnMore	

Course Outcomes

Upon successful completion of this course, the student will be able to:

CO No.	CO Statement	Cognitive Level (K-Level)
CO1	Explain and illustrate the scope and components of office automation and operating systems.	K2, K3
CO2	Apply and demonstrate word processing skills to produce business documents.	K3, K4
CO3	Use and analyze spreadsheet tools for data entry, calculation and visualization.	K3, K4
CO4	Design and develop business presentations using appropriate tools and techniques.	K4, K5
CO5	Use modern internet and cloud tools for communication, file management and cybersecurity.	K3, K4

Relationship Matrix:

Course Outcomes (COs)	Program Outcomes (POs)							Program Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO3	PSO3	PSO4	PSO5	
CO1	3	2	2	2	2	2	2	3	2	2	2	2	2.2
CO2	3	3	2	3	3	2	2	3	3	3	2	2	2.6
CO3	3	3	2	3	3	2	2	3	3	3	3	2	2.7
CO4	3	3	3	3	2	2	2	3	3	3	3	2	2.7
CO5	3	3	2	3	3	3	2	3	3	3	3	3	2.8
	Mean Overall Score												2.6
	Correlation												HIGH

3 – Strong, 2- Medium, 1- Low

Mean Overall Score	Correlation
<=1	Low
>1 & <=2	Medium
>2 & <=3	High

Semester	Course Code	Course Category	Hours / Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
I	25BFCM15	FOUNDATION COURSE	2	2	25	75	100
Course Title		FUNDAMENTALS OF COMMERCE					

Learning Objectives	
LO1	Explain the meaning, scope, and modern relevance of commerce, trade and e-commerce.
LO2	Describe basic accounting and bookkeeping principles, branches and differences.
LO3	Discuss key marketing concepts, market classifications and marketing functions.
LO4	Outline the essential elements of business law, consumer rights and basic company structures.
LO5	Explain fundamentals of taxation, GST and digital payment methods like UPI and QR codes.

SYLLABUS		
Unit	Contents	Hours
I	<u>Commerce - Introduction</u> Definition of Commerce - Importance – Meaning of Barter system - Business – Industry - Trade – Branches of Commerce- E-Commerce- Meaning and definition -Impact of e-commerce on Traditional trade.	6
II	<u>Accounting – Introduction</u> Bookkeeping – Meaning - Definition- Objectives - Accounting – Meaning-Definition – objectives – Branches of Accounting - Financial Accounting – Cost Accounting - Management Accounting – Meaning, features and Differences.	6
III	<u>Introduction to Marketing</u> Definition of Market – Classification of Markets – Marketing – Meaning and Definition- Characteristics - Difference Between Market and Marketing -Functions of Marketing 6 hours	6
IV	<u>Legal Aspects of Business</u> Meaning and importance of business law- Essentials of a valid contract (Indian Contract Act, 1872)- Consumer rights in online shopping (Consumer Protection Act, 2019)- Basics of cyber safety (Information Technology Act, 2000)- Overview of Private Limited Company and LLP; basic registration steps	6
V	<u>Basic Taxation and Digital Transactions</u> Meaning and Purpose of Taxation – Direct vs. Indirect Taxes- Basic Understanding of Income Tax Slabs and Common Deductions (80C, 80D)- Overview of GST – Applicability to Small Traders- Introduction to UPI and QR Code-Based Business Transactions – Relevance in Small Business Operations	6

Textbook(s):	
1. Business Studies” by Poonam Gandhi – Sultan Chand & Sons 2. “Fundamentals of Commerce” by K.L. Nagarajan, N. Vinayagam – S. Chand & Company 3. “E-Commerce: Concepts, Models and Strategies” by C.S.V. Murthy – Himalaya Publishing House	
Reference Book(s):	
1. Fundamentals of Commerce: Dr. S.P. Bansal, R.K. Sharma Kalyani Publishers Fundamentals of Accounting: T.S. Grewal / R.L. Gupta ,Sultan Chand & Sons 2. Principles of Marketing: Philip Kotler, Pearson Education 3. Legal Aspects of Business : Akhileshwar Pathak, McGraw-Hill Education 4. Income Tax Law & Practice : V.P. Gaur & D.B. Narang ,Kalyani Publishers 5. GST and Customs Law: R.K. Jain, Centax Publications	
Web Resource(s):	
Website/Link	
https://commerce.gov.in/	
https://www.accountingtools.com	
https://www.investopedia.com/terms/m/marketing.asp	
https://www.indiacode.nic.in	
https://consumeraffairs.nic.in	
https://www.meity.gov.in	
https://www.mca.gov.in	
https://ipindia.gov.in	
https://www.incometax.gov.in	
https://www.gst.gov.in	
https://www.npci.org.in/what-we-do/upi/product-overview	

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	CO Statement	Cognitive Level (K-Level)
CO1	Explain and discuss core concepts of commerce, trade and the impact of e-commerce.	K2, K3
CO2	Illustrate and apply basic accounting and bookkeeping principles to simple business records.	K3, K4
CO3	Analyze and differentiate market types and marketing functions for various business contexts.	K4, K5
CO4	Interpret and explain key legal aspects, consumer protection and cyber safety in business.	K3, K4
CO5	Explain and apply basic taxation concepts, GST and digital transaction methods for small businesses.	K3, K4

Relationship Matrix:

Course Outcomes (COs)	Program Outcomes (POs)							Program Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO3	PSO3	PSO4	PSO5	
CO1	3	2	2	2	2	2	2	3	2	2	2	2	2.2
CO2	3	3	2	3	2	2	2	3	3	2	2	2	2.4
CO3	3	3	3	3	2	2	2	3	3	3	2	2	2.6
CO4	3	3	2	3	2	3	2	3	2	2	3	2	2.5
CO5	3	3	2	3	3	2	2	3	2	2	2	3	2.5
	Mean Overall Score												2.44
	Correlation												HIGH

3 – Strong, 2- Medium, 1- Low

Mean Overall Score	Correlation
<=1	Low
>1 & <=2	Medium
>2 & <=3	High

SEMESTER II

Semester	Course Code	Course Category	Hours / Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
II	25BCM21	CORE III	6	5	25	75	100
Course Title		FINANCIAL ACCOUNTING					

Learning Objectives	
LO1	Explain types of branch and departmental accounts and their practical differences.
LO2	Prepare branch accounts under dependent branch system using stock & debtor method.
LO3	Apply accounting procedures for hire purchase and instalment systems, including interest calculations.
LO4	Prepare partnership accounts during admission, adjusting for goodwill, revaluation and capital.
LO5	Compute and record accounting for retirement/death of a partner, settlement and piecemeal distribution.

SYLLABUS		
Unit	Contents	Hours
I	<u>Branch Accounting</u> Branch Account-Types of branch accounts-Dependent branch-Accounting for dependent branches-Stock and debtor system	18
II	<u>Departmental Accounts</u> Departmental accounts-Differences between Branch accounts and Departmental accounts-Allocation and apportionment of expenses-Preparation of departmental trading and profit & loss account -Inter-departmental transfer	18
III	<u>Hire Purchase and Instalment Systems</u> Meaning of hire purchase and instalment systems-Differences between hire purchase and instalment systems-Calculation of interest and cash price	18
IV	<u>Partnership Accounts – Admission</u> Partnership and partnership deed-Profit sharing ratio and different types of ratios-Admission of a new partner-Revaluation of assets and liabilities-Adjustment of Goodwill & capital accounts-Preparation of Revised Balance Sheet.	18
V	<u>Partnership Accounts –Retirement & Death</u> Retirement of a Partner-Calculation of Retiring Partners Share's, Revaluation, Goodwill Adjustment-Death of a partner-Settlement of Accounts-Garner Vs Murray rule & Piecemeal Distribution.	18

Theory:30% Problems:70%

Textbook(s):
1. T.S. Grewal – <i>Double Entry Book Keeping: Financial Accounting</i>, Publisher: Sultan Chand & Sons 2. S.N. Maheshwari & S.K. Maheshwari – <i>Financial Accounting</i>, Publisher: Vikas Publishing House. 3. M.C. Shukla, T.S. Grewal, S.C. Gupta – <i>Advanced Accounts, Vol. I</i>, Publisher: S. Chand Publishing
Reference Book(s):
1. T.S. Reddy & A. Moorthy, <i>Financial Accounting</i>, Margham Publications 2. R.L. Gupta & V.K. Gupta, <i>Financial Accounting</i>, Sultan Chand & Sons 3. S.P. Jain & K.L. Narang, <i>Advanced Accountancy</i>, Kalyani Publishers
Web Resource(s):
https://ncert.nic.in/textbook.php https://www.icai.org https://www.accountingcoach.com https://www.coursera.org/courses?query=financial%20accounting https://tallyeducation.com

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	CO Statement	Cognitive Level (K-Level)
CO1	Explain and differentiate types of branch and departmental accounts for business units.	K2, K3
CO2	Prepare branch accounts under the stock and debtor system for dependent branches.	K3, K4
CO3	Apply and analyze accounting for hire purchase and instalment systems including interest and cash price.	K3, K4
CO4	Prepare and adjust accounts for admission of a new partner, revaluation, goodwill and capital accounts.	K4, K5
CO5	Compute and prepare accounts for retirement/death of a partner with settlement and piecemeal distribution.	K4, K5

Relationship Matrix:

Course Outcomes (COs)	Program Outcomes (POs)							Program Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO3	PSO3	PSO4	PSO5	
CO1	3	2	2	2	2	2	2	3	2	2	2	2	2.2
CO2	3	3	2	3	2	2	2	3	3	2	2	2	2.4
CO3	3	3	2	3	3	2	2	3	3	2	3	2	2.6
CO4	3	3	3	3	2	2	2	3	3	3	3	2	2.7
CO5	3	3	3	3	2	2	2	3	3	3	3	2	2.7
	Mean Overall Score												2.52
	Correlation												HIGH

3 – Strong, 2- Medium, 1- Low

Mean Overall Score	Correlation
<=1	Low
>1 & <=2	Medium
>2 & <=3	High

Semester	Course Code	Course Category	Hours / Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
II	25BCM22	CORE IV	4	5	25	75	100
Course Title		PRINCIPLES OF MARKETING					

Learning Objectives	
LO1	Define marketing, explain its scope, importance and key marketing concepts.
LO2	Describe product and pricing strategies including product development and pricing policies.
LO3	Explain distribution channels, channel members and promotional techniques.
LO4	Discuss market segmentation and personal selling methods.
LO5	Demonstrate understanding of digital marketing trends and CRM practices.

SYLLABUS		
Unit	Contents	Hours
I	<u>Introduction to Marketing</u> Meaning, definition and scope of marketing-Importance of marketing in business and society-Evaluation of Marketing-Marketing concepts: Production, product, selling, marketing, and societal marketing-Elements of Marketing--Classification of Markets-Marketing environment-4P's of Marketing	12
II	<u>Product & Pricing</u> Product: Meaning, types,elements of product-Introduction to Stages of New Product Development-Idea generation of new product and product life cycle, Reasons for new product failure-Pricing: Meaning, importance, types -Pricing Policies-Objectives-factors influencing pricing.	12
III	<u>Distribution & Promotion</u> Channel of Distribution:Meaning, importance, Channel types, functions, and strategies-Distribution for Consumer goods, Industrial goods, Channel members:Wholesaler, Retailer-Sales Promotion: Need, importance-Types of Sales Promotion:Advertising, sales promotion, personal selling, and public relations.	12
IV	<u>Market Segmentation & Personal Selling</u> Market segmentation: Meaning, types, basis for segmentation-importance of segmentation-Personal Selling:Meaning, importance, methods of personal selling-qualities of personal seller-training and remuneration.	12

V	<u>E Marketing & CRM</u> Introduction to digital marketing: Meaning, scope, and tools-Social media marketing-recent trends in marketing-marketing ethics-Customer Relationship Management: Need, importance, factors determining CRM - Outcome of CRM.	12
---	--	----

Textbook(s):

1. **Philip Kotler, Gary Armstrong**, *Principles of Marketing*, Publisher: Pearson Education
2. **Ramaswamy & Namakumari**, *Marketing Management: Global Perspective Indian Context*, Publisher: McGraw Hill Education
3. **C.B. Gupta & N. Rajan Nair**, *Marketing Management*, Publisher: Sultan Chand & Sons

Reference Book(s):

1. **Kotler, Philip & Keller, Kevin Lane**, *Marketing Management*, Publisher: Pearson Education
2. **Lamb, Charles W., Hair, Joseph F., McDaniel, Carl**, *MKTG: Principles of Marketing*, Publisher: Cengage Learning
3. **Ramaswamy, V.S. & Namakumari, S.**, *Marketing Management: Indian Context with Global Perspective*, Publisher: McGraw Hill Education

Web Resource(s):

<https://www.kotlerimpact.com>
<https://www.ama.org>
<https://blog.hubspot.com/marketing>
<https://www.investopedia.com/marketing-4427785>
<https://learndigital.withgoogle.com/digitalgarage>

Course Outcomes

Upon successful completion of this course, the student will be able to:

CO No.	CO Statement	Cognitive Level (K-Level)
CO1	Explain core marketing concepts, scope, importance and marketing environment.	K2, K3
CO2	Apply and analyze product and pricing strategies including new product development and lifecycle.	K3, K4
CO3	Explain and evaluate distribution channels and promotional strategies in various market contexts.	K4,K5
CO4	Analyze and apply market segmentation strategies and personal selling techniques.	K3, K4
CO5	Apply and evaluate digital marketing tools, recent trends and CRM practices with ethical awareness.	K4, K5

Relationship Matrix:

Course Outcomes (COs)	Program Outcomes (POs)							Program Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO3	PSO3	PSO4	PSO5	
CO1	3	2	2	2	2	2	2	3	2	2	2	2	2.2
CO2	3	3	2	3	2	2	2	3	3	2	2	2	2.4
CO3	3	3	3	3	2	2	2	3	3	3	2	2	2.6
CO4	3	3	2	3	2	2	2	3	3	3	3	2	2.6
CO5	3	3	3	3	3	3	2	3	3	3	3	3	2.9
	Mean Overall Score												2.54
	Correlation												HIGH

3 – Strong, 2- Medium, 1- Low

Mean Overall Score	Correlation
<=1	Low
>1 & <=2	Medium
>2 & <=3	High

Semester	Course Code	Course Category	Hours / Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
II	25BECM23A	ELECTIVE II	4	3	25	75	100
Course Title		BUSINESS ENVIRONMENT					

Learning Objectives	
LO1	Explain the meaning, significance and components of the business environment.
LO2	Discuss economic systems, reforms, policies and their impact on businesses.
LO3	Describe the political and legal framework and its implications for businesses.
LO4	Analyze the impact of social and technological changes on business operations.
LO5	Explain globalization, sustainable development and ethical business practices.

SYLLABUS		
Unit	Contents	Hours
I	<u>Introduction to Business Environment</u>	12
	Meaning, definition, and significance of business environment-Components of business environment: Internal and external environment-Dynamic nature and factors influencing the business environment--SWOT analysis for understanding the business environment.	
II	<u>Economic Environment</u>	12
	Economic system: Capitalism, socialism, and mixed economy-Role of government in business: Fiscal policy, monetary policy, and industrial policy-Economic reforms in India post-liberalization (1991)-Impact of inflation, interest rates and exchange rates on business.	
III	<u>Political and Legal Environment</u>	12
	Political stability and its impact on business-Legal environment of business: Indian Contract Act, Companies Act, Consumer Protection Act-Regulatory bodies: SEBI, RBI, FDI policies, and their impact on business operations-Political risk and business strategy	
IV	<u>Social and Technological Environment</u>	12
	Social environment: Culture, values and demographics-Technological environment: Innovation, R&D and digital transformation-The impact of technology on business processes, communication and consumer behavior-E-commerce	
V	<u>Global and Environmental Sustainability</u>	12
	Globalization: Meaning, drivers and impact on businesses-International business environment and trade barriers-Sustainable development and business ethics-Corporate sustainability: Environmental protection-Role of environmental regulations in shaping business practices.	

Textbook(s):
1. Francis Cherunilam – <i>Business Environment</i> , Publisher: Himalaya Publishing House 2. K. Aswathappa – <i>Essentials of Business Environment</i> , Publisher: Himalaya Publishing House 3. Dr. S.S. Sankaran – <i>Business Environment</i> , Publisher: Margham Publications (Chennai)
Reference Book(s):
1. Paul Justin – <i>Business Environment: Text and Cases</i> , Publisher: Tata McGraw Hill Education 2. Raj Agrawal – <i>Business Environment</i> , Publisher: Excel Books 3. Fernando A.C. – <i>Business Environment</i> , Publisher: Pearson Education
Web Resource(s):
https://commerce.gov.in https://rbi.org.in https://www.worldbank.org/en/country/india/overview https://www.sebi.gov.in https://www.investindia.gov.in

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	CO Statement	Cognitive Level (K-Level)
CO1	Explain the meaning, significance and components of business environment using SWOT analysis.	K2, K3
CO2	Analyze the impact of various economic systems and policies on business operations.	K3, K4
CO3	Evaluate the political and legal environment and regulatory framework affecting business.	K4, K5
CO4	Analyze social and technological factors and their implications for business strategies.	K3, K4
CO5	Explain and evaluate globalization, sustainability and ethical considerations in business.	K4, K5

Relationship Matrix:

Course Outcomes (COs)	Program Outcomes (POs)							Program Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO3	PSO3	PSO4	PSO5	
CO1	3	2	2	2	2	2	2	3	2	2	2	2	2.2
CO2	3	3	2	3	2	2	2	3	3	2	2	2	2.4
CO3	3	3	3	3	2	3	2	3	3	3	3	2	2.8
CO4	3	3	2	3	2	2	2	3	2	2	3	2	2.4
CO5	3	3	3	3	3	3	2	3	3	3	3	3	2.9
	Mean Overall Score												2.54
	Correlation												HIGH

3 – Strong, 2- Medium, 1- Low

Mean Overall Score	Correlation
<=1	Low
>1 & <=2	Medium
>2 & <=3	High

Semester	Course Code	Course Category	Hours / Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
II	25BECM23B	ELECTIVE II	4	3	25	75	100
Course Title		INDIAN ECONOMY					

Learning Objectives	
LO1	Explain features of developing economies and factors affecting economic development.
LO2	Discuss concepts of human development, poverty alleviation and population growth measures.
LO3	Describe the contribution of Indian agriculture, productivity trends and land reforms.
LO4	Identify problems of agricultural labour and the significance of rural credit institutions.
LO5	Explain the industrial structure, policies and role of small and large-scale industries in India.

SYLLABUS		
Unit	Contents	Hours
I	<u>Introduction</u> Features of developing Economies - Economic and Non-Economic factors impeding Economic development - Concept of growth and development.	12
II	<u>Human Development, Poverty and Unemployment</u> Human development – Components of human development – HD Index – Population Growth – Measures to control population - Recent Population Policy – Poverty Alleviation Programmes – Unemployment – Types – Causes and Effects.	12
III	<u>Agriculture</u> Indian Agriculture – Contribution to Economic Development – Agricultural Productivity – Land Reforms – Green Revolution II.	12
IV	<u>Agricultural labour</u> Agricultural labour – Definition – Features - Problems – Remedies - Agricultural Credit - Grmeen Bank.	12
V	<u>Industry</u> Meaning and Definition of Industry – Role of Industries – Industrial Policy of 1991 and recent changes – Role of Small Scale Industry in economic development – Large Scale Industry in India – Industrial Development Under Five Year Plans.	12

Textbook(s):
1. Ruddar Dutt & Sundaram KPN Indian Economy S Chand Publishing 7 th edition 2016 2. Sankaran .S.IndianEconomy Margham Publications 7 th 2014 3. Dhingra I.C. Indian Economy Manakin Press Sultan Chand & Sons 28 th edition.
Reference Book(s):
1. Puri V.K & Misra S.K Indian Economy Himalaya Publishing House 35 th 2017 2. Agarwal A.N Indian Economy New Age 41 st 2016 3. KK Dewett JD Varma & M Sharma Indian Economy S Chand & Company Pvt Ltd 1 st 2016
Web Resource(s):
1. www.studydhaba.com/indian-economy-study-material-pdf 2. www.examrace.com/IEcoS/IEcoS-Study-Material 3. www.winmeen.com/tnpsc-indian-economy-study-materials 4. www.jagranjosh.com/articles/ias-prelims-2015-gs... 5. www.governmentexams.co.in/tnpsc-indian-economy-notes

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	CO Statement	Cognitive Level (K-Level)
CO1	Explain features of developing economies and factors impeding economic development.	K2, K3
CO2	Analyze human development, HD Index, poverty alleviation and unemployment issues.	K3, K4
CO3	Apply and evaluate agricultural contribution, productivity and reforms in India's growth.	K4, K5
CO4	Analyze problems of agricultural labour and assess rural credit solutions.	K3, K4
CO5	Evaluate industrial development, policies and the role of various industries under five-year plans.	K4, K5

Relationship Matrix:

Course Outcomes (COs)	Program Outcomes (POs)							Program Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO3	PSO3	PSO4	PSO5	
CO1	3	2	2	2	2	2	2	3	2	2	2	2	2.2
CO2	3	3	2	3	2	2	2	3	3	2	2	2	2.4
CO3	3	3	3	3	2	2	2	3	3	3	2	2	2.6
CO4	3	3	2	3	2	2	2	3	2	3	3	2	2.5
CO5	3	3	3	3	2	3	2	3	3	3	2	3	2.8
	Mean Overall Score												2.5
	Correlation												HIGH

3 – Strong, 2- Medium, 1- Low

Mean Overall Score	Correlation
<=1	Low
>1 & <=2	Medium
>2 & <=3	High

Semester	Course Code	Course Category	Hours / Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
II	25BPCM25	SKILL ENHANCEMENT COURSE 2	2	2	50	50	100
Course Title		OFFICE AUTOMATION (LAB)					

Learning Objectives	
LO1	Explain formatting, editing and document creation techniques in word processing.
LO2	Apply mail merge, styles, templates and advanced word features in documents.
LO3	Demonstrate spreadsheet functions, formulas and cell formatting for data handling.
LO4	Use charts, conditional formatting and data analysis features in spreadsheets.
LO5	Design effective presentations with transitions, animations and visual elements.

SYLLABUS		
Unit	Contents	Hours
I	<u>Word Processing (MS Word / Libre Office Writer)</u> Topics: Formatting Documents-Creating Business Letters, Tables, and Reports Lab Exercises: Create a Business Letter,Design a Resume,Format a Report with Headings and Page Numbers,Create a Table with Borders and Shading	6
II	<u>Advanced Word Features</u> Topics: Mail Merge, Styles, Page Setup, Watermarks Lab Exercises: Create a Mail Merge Document, Insert Watermark and Page Numbers, Design a Certificate Format using Templates, Apply Styles and Section Breaks	6
III	<u>Spreadsheet Processing (MS Excel / LibreOffice Calc)</u> Topics: Creating Worksheets, Using Formulas and Functions Lab Exercises: Prepare a Student Mark Sheet Generate a Payroll Sheet with Deductions, Create a Personal Budget Sheet, Apply Cell Formatting and Borders	6
IV	<u>Functions, Charts and Analysis</u> Topics: IF, COUNT, Conditional Formatting, Charts: Bar, Line, Pie Lab Exercises: Create a Grade Sheet using IF, Apply Conditional Formatting for Performance, Create and	6

	Format Charts for Sales Data, Use Sorting and Filtering on Inventory Sheet	
V	Presentation Software (MS PowerPoint / Libre Office Impress) Topics: Creating Slides, Applying Transitions and Animations Lab Exercises: Create a Product Presentation (5 Slides), Add Transitions and Custom Animations, Design an Organizational Chart, Prepare a Seminar Presentation with Notes Evaluation Pattern (Practical) Lab Performance – 40 Marks, Record Work – 10 Marks, Viva Voce – 10 Marks, End Practical Exam – 40 Marks	6

Textbook(s):	
1. Ravichandran, D. – <i>Introduction to Office Automation</i>, Margham Publications, Chennai 2. Satish Jain & M. Geetha – <i>MS Office 2010 Training Guide</i>, BPB Publications 3. Sanjay Saxena – <i>MS Office for Everyone</i>, Vikas Publishing House	
Reference Book(s):	
1. Joyce Cox, Joan Lambert, Curtis Frye – <i>Microsoft Office Step by Step Series (Word, Excel, PowerPoint)</i>, Microsoft Press 2. Kogent Learning Solutions Inc. – <i>Office 2013 in Simple Steps</i>, Dreamtech Press 3. R.K. Taxali – <i>PC Software for Windows 10 Office 2016 with Internet Technology</i>, Tata McGraw-Hill	
Web Resource(s):	
1. Microsoft Learn – Office Training Center 2. GCFGlobal.org – Office Tutorials 3. TutorialsPoint – MS Office 4. Coursera – Microsoft Office Courses 5. YouTube Channels like Tech Raj / LearnMore	

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	CO Statement	Cognitive Level (K-Level)
CO1	Apply formatting and editing tools to create structured business documents and reports.	K3, K4
CO2	Develop professional documents using mail merge, templates and advanced formatting features.	K4, K5
CO3	Create and manage spreadsheets using formulas, functions and formatting tools.	K3, K4
CO4	Analyze and visualize data using functions, charts, conditional formatting and filters.	K4, K5
CO5	Design and deliver professional presentations with appropriate visual and design elements.	K3, K4

Relationship Matrix:

Course Outcomes (COs)	Program Outcomes (POs)							Program Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO3	PSO3	PSO4	PSO5	
CO1	3	2	2	2	3	2	2	3	2	2	2	2	2.3
CO2	3	3	2	3	3	2	2	3	2	2	3	2	2.5
CO3	3	3	2	3	3	2	2	2	3	2	2	2	2.4
CO4	3	3	3	3	3	2	2	2	3	2	3	2	2.6
CO5	3	3	2	3	3	2	2	2	2	3	2	3	2.5
	Mean Overall Score												2.46
	Correlation												HIGH

3 – Strong, 2- Medium, 1- Low

Mean Overall Score	Correlation
<=1	Low
>1 & <=2	Medium
>2 & <=3	High

Semester	Course Code	Course Category	Hours / Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
II	25BSCM24	SKILL ENHANCEMENT COURSE 3	2	2	25	75	100
Course Title		ECOMMERCE					

Learning Objectives	
LO1	Explain basic concepts, benefits, and limitations of E-Commerce and Mobile Commerce.
LO2	Discuss E-Marketing channels, strategies and online advertising practices.
LO3	Describe E-Payment systems and their components, types and implications.
LO4	Explain Electronic Data Interchange (EDI) standards, applicability and processes.
LO5	Analyze the legal and ethical aspects of E-Commerce, including cyber threats and laws.

SYLLABUS		
Unit	Contents	Hours
I	<u>E-COMMERCE – INTRODUCTION</u> Introduction to E-Commerce - E-Trade - E-Business -E-Market -Advantages and Disadvantages of E-Commerce - E-Business Models - Introduction to Mobile Commerce.	6
II	<u>E-MARKETING</u> E- Marketing -Meaning - Channels- E-Marketing Mix - Web Salesmanship - online shopping avenues- Advertising on Network.	6
III	<u>E-PAYMENT SYSTEM</u> E-Payment System- Types- Business Issues and Economic implications - Components of an effective E-Payment System.	6
IV	<u>ELECTRONIC DATA INTERCHANGE</u> EDI - Definition - Objectives- Standards -Applicability - Approving authority- Cross Index and related documents.	6
V	<u>LEGAL FRAMEWORK</u> Legal Framework for E-Commerce - Net Threats - Cyber Laws - Aims and Salient Features of Cyber Laws in India- Cyber Crimes.	6

Textbook(s):
1. L.T.Joseph, E-Commerce A managerial perspective, Printice Hall Publications, 2004. 2. Addison Wesley, Frontiers of E-Commerce, Pearson Publications, 2004
Reference Book(s):
1. David Whitley, Ecommerce Strategy, technology and application, tata mcgrawhill, 2004 2. Dennis P. Curtin, E commerce Principles and introduction technology, tata mcgrawhill, 2004
Web Resource(s):
1. https://www.shopify.com/learn 2. https://www.edx.org/learn/e-commerce 3. https://www.tutorialspoint.com/e_commerce/index.htm 4. https://www.coursera.org/courses?query=e-commerce 5. https://www.guru99.com/ecommerce-tutorial.html

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	CO Statement	Cognitive Level (K-Level)
CO1	Explain the basic concepts, benefits, models and challenges of E-Commerce and Mobile Commerce.	K2, K3
CO2	Apply E-Marketing tools and strategies for online promotions and sales.	K3, K4
CO3	Analyze E-Payment systems, their components, types and business implications.	K4, K5
CO4	Evaluate the applicability and standards of Electronic Data Interchange in E-Commerce.	K4, K5
CO5	Interpret cyber laws, net threats and legal frameworks relevant to E-Commerce.	K3, K4

Relationship Matrix:

Course Outcomes (COs)	Program Outcomes (POs)							Program Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO3	PSO3	PSO4	PSO5	
CO1	3	2	2	2	3	2	2	3	2	2	2	2	2.3
CO2	3	3	2	3	3	2	2	3	3	2	2	2	2.5
CO3	3	3	3	3	3	2	2	2	3	3	2	2	2.6
CO4	3	3	3	3	3	2	2	2	2	2	3	2	2.5
CO5	3	3	2	3	3	3	2	2	2	2	2	3	2.5
Mean Overall Score													2.48
Correlation													HIGH

3 – Strong, 2- Medium, 1- Low

Mean Overall Score	Correlation
<=1	Low
>1 & <=2	Medium
>2 & <=3	High